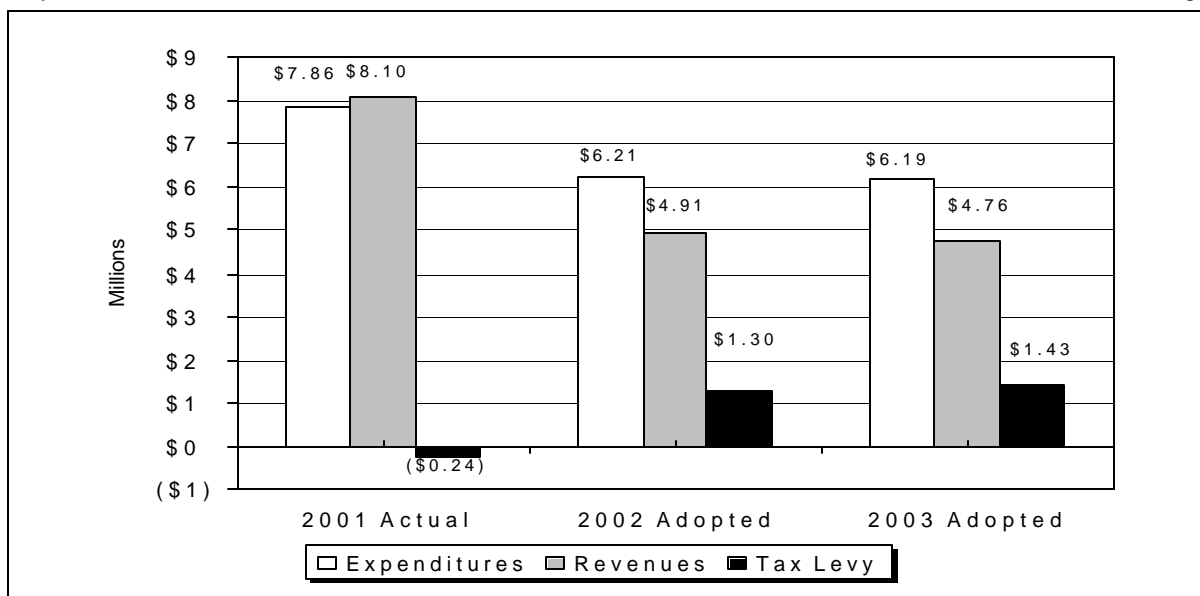

NON-DEPARTMENTAL

Functional Area Budget Highlights

The Non-Departmental Functional area includes three budgets not directly associated with, or controlled by, a specific county department. The **Non-Departmental General Fund** provides for a wide variety of purposes not directly attributable to specific departmental operating budgets. Some of the most significant items include: complying with certain Federal and State mandated requirements such as addressing Environmental Protection Agency (EPA)/Department of Natural Resources (DNR) underground storage tank requirements, The Americans with Disabilities Act (ADA), and the Clean Air Act; membership in the Southeastern Wisconsin Planning Commission; payment of special assessments on county properties; and receipt of State shared revenues. The **End User Technology Fund** was established to finance certain necessary and justified computer repairs, maintenance contracts, replacements, end user help desk support, and network infrastructure. The **Contingency Fund** provides funds to respond to emergency situations and issues that could not be anticipated during the budget review process.

SUMMARY

The 2003 expenditure budget for this functional area totals \$6,186,989 after adjustments to exclude proprietary fund capitalized fixed asset items, a decrease of \$20,004 or 0.3% from the 2002 adopted budget. Budgeted revenues total \$4,760,211, an decrease of \$148,709 or 3.0% from the 2002 adopted budget. The tax levy necessary to fund this functional area totals \$1,426,778, an increase of \$128,705 or 9.9% from the 2002 budget.



Significant program and funding changes from the 2002 budget include:

- Provide building capital grant of \$235,000 to the Waukesha County Historical Society for renovation of the Courthouse Annex per enrolled resolution 157-003 (first year of a 10 year obligation).
- Funding for Business Continuity of \$105,000 includes \$20,000 for Health Insurance Portability and Accountability Act (HIPAA) issues.
- State shared revenues are projected to decrease by an estimated 5%, or \$54,400.
- Tax Incremental Financing District (TID's), dissolved in prior years, returns \$54,300 of County levy used to lower the County tax levy for 2003 budget purposes versus \$164,500 in the 2002 budget.
- The **End User Technology Fund** includes the replacement of 340 personal computers and 20 printers.
- **Contingency** Fund expenditures and revenue remains at the 2002 budget level of \$1,350,000. Funding includes General Fund balance appropriation of \$900,000 and \$450,000 of tax levy.

**** NON - DEPARTMENTAL ****

Functional Area Summary by Agency

	2001 Actual	2002 Adopted Budget	2002 Estimate	2003 Budget	Change from 2002 Adopted Budget	
					\$	%
* TOTAL NON - DEPARTMENTAL *						
Expenditures (a,f)	\$7,855,136	\$6,206,993	\$6,337,273	\$6,186,989	(\$20,004)	-0.3%
Revenues (b,c,f)	\$8,097,329	\$4,908,920	\$5,128,839	\$4,760,211	(\$148,709)	-3.0%
Operating Income/(Loss) (d)	(\$515,045)	(\$735,000)	(\$615,166)	(\$725,000)	\$10,000	-1.4%
Tax Levy (e)	(\$242,193)	\$1,298,073	\$1,208,434	\$1,426,778	\$128,705	9.9%

BREAKDOWN BY FUND

GENERAL

Expenditures (f)	\$4,663,628	\$1,576,868	\$2,871,746	\$1,717,328	\$140,460	8.9%
Revenues (b,f)	\$5,770,866	\$1,363,795	\$2,628,478	\$1,465,550	\$101,755	7.5%
Tax Levy (b,e)	(\$1,107,238)	\$213,073	\$243,268	\$251,778	\$38,705	18.2%

END USER TECHNOLOGY FUND

Expenditures (a)	\$2,741,008	\$3,280,125	\$3,115,527	\$3,119,661	(\$160,464)	-4.9%
Revenues (b,c)	\$2,225,963	\$2,545,125	\$2,500,361	\$2,394,661	(\$150,464)	-5.9%
Operating Income/(Loss) (d)	(\$515,045)	(\$735,000)	(\$615,166)	(\$725,000)	\$10,000	-1.4%
Tax Levy (e)	\$515,045	\$735,000	\$615,166	\$725,000	(\$10,000)	-1.4%

CONTINGENCY

Expenditures	\$450,500	\$1,350,000	\$350,000	\$1,350,000	\$0	0.0%
Revenues (b)	\$100,500	\$1,000,000	\$0	\$900,000	(\$100,000)	-10.0%
Tax Levy (e)	\$350,000	\$350,000	\$350,000	\$450,000	\$100,000	28.6%

- (a) To conform with financial accounting standards for proprietary funds, total 2002 expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund, \$408,211. Total 2003 expenditures exclude capitalized fixed asset purchases as follows: End User Technology Fund, \$421,428.
- (b) Revenue budget for 2002 includes General fund balance appropriations totaling \$2,176,500 as follows: General: \$176,500 (of which \$164,500 is from tax incremental finance district refunds); End User Technology Fund: \$1,000,000; and Contingency Fund \$1,000,000. Revenue budget for 2003 includes General fund balance appropriations totaling \$1,726,983 as follows: General: \$261,300 (of which \$54,300 is from tax incremental finance district refunds); End User Technology Fund: \$565,683; and Contingency Fund: \$900,000.
- (c) Revenue Budget includes End User Technology Fund Balance of \$327,673 for 2001, \$262,472 for 2002, and \$0 for 2003.
- (d) Operating Income/(Loss) represents revenues minus expenditures funded by planned use of fund balance in the End User Technology Fund.
- (e) Tax Levy shown for 2001 represents actual expenditures less revenues. For comparison purposes, the 2001 adopted tax levy is as follows: General Fund -- \$138,945; End User Technology Fund (net) -- \$700,000; and Contingency Fund -- \$350,000.
- (f) The 2002 estimate includes \$1,350,000 of fund balance and operating expenditure authority to fund the health insurance reserves per enrolled ordinance 156-093. The 2001 actual included \$3,116,000 of General Fund balance and operating expense authority for a payment of pension liability per ordinance 156-092.

**BUDGETED POSITIONS 2001-2003
SUMMARY BY AGENCY AND FUND**

NON DEPARTMENTAL

<u>Agency</u>	<u>Fund</u>	<u>2001 Year End</u>	<u>2002 Adopted Budget</u>	<u>2002 Modified Budget</u>	<u>2003 Budget</u>	<u>02-03 Change</u>
NON DEPARTMENTAL	End User Tech. Fund	8.00	9.00	9.00	9.00	0.00
Extra Help		1.40	2.08	2.08	4.72	2.64
Overtime		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL NON-DEPARTMENTAL		9.40	11.08	11.08	13.72	2.64

2003 BUDGET ACTIONS

End User Technology Fund Increase Extra Help 2.64FTE

2002 CURRENT YEAR ACTIONS

None

2002 BUDGET ACTIONS

END USER TECH. FUND Create 1.0 FTE Senior Information System Professional
Abolish 1.00 FTE Dispatch Center Specialist (Transferred from Sheriff Department)
Increase Extra Help 0.42 FTE